

SENATE BILL 3073

By Kyle

AN ACT to amend Tennessee Code Annotated, Title 4;  
Title 7; Title 9 and Title 67.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 2, is amended by deleting § 67-6-228 in its entirety and by substituting instead the following language:

Section 67-6-228.

(a) Notwithstanding any provision of this part to the contrary, except as otherwise provided in subsection (b), the retail sale of food and food ingredients for human consumption shall be taxed at the rate of five percent (5%) of the sales price.

(b) The retail sale of food and food ingredients sold as prepared food, alcoholic beverages, candy, dietary supplements and tobacco shall be taxed at the rate levied on the sale of tangible personal property at retail by the provisions of 67-6-202.

SECTION 2. This act shall take effect January 1, 2009, the public welfare requiring it.